

State of Georgia

Bart L. Graham Commissioner

Department of Revenue

Frank B' Connell Director

Suite 15300 1800 Century Boulebard Atlanta, Georgia 30345 (404) 417-2100

NOTICE

(Notice LGSD 2010-1)

RE: Repealed Rule to the Department of Revenue, Local Government Services Division, Chapter 560-11-2-.27:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to repeal:

560-11-2-.27, entitled "County Appraisal Staff—Chief Appraiser"

and replace it with:

• 560-11-2-.27, entitled "County Appraisal Staff---Vacancy"

Attached with this notice is an exact copy and synopsis of the proposed repealed and replace Rule. The Rule is being repealed and replaced under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed repeal and replace of the above-referenced Rule at 10:00 a.m., on Yursday November 9, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Bivd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed repeal and replace of above-referenced Rule from interested persons no later than 10:00 a.m. on well day , November q , 2010. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345-3205. Electronic comments must be sent to

regcomments@dor.ga.gov. Facsimile comments must be sent to (404) 417-6651. Please reference "Notice Number LGSD 2010-1" on all comments.

Dated: October 1, 2010

Bart L./Graham

Commissioner, Department of Revenue

SYNOPSIS

RULES OF DEPARTMENT OF REVENUE MOTOR VEHICLE DIVISION

CHAPTER 560-11-2 COUNTY APPRAISAL STAFF

560-11-2-.27 - Chief Appraiser

- This Rule is being repealed and replaced.
- This repeal is needed because it conflicts with O.C.G.A. § 48-5-264.

RULES OF DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2 SUBSTANTIVE REGULATIONS

560-11-2-.27 County Appraisal Staff Chief Appraiser.

The ranking appraiser in all counties shall be known as the Chief Appraiser. In those counties employing a full-time appraisal staff, the Chief Appraiser shall be a member of the Board of Tax Assessors. Provided, however, that this Regulation shall not be applicable until such time as a vacancy shall exist on the Board of Tax Assessors.

Authority Ga. L. 1937-38, Extra Sess. p. 77-et-seq., as amended (Ga. Code Ann., Secs. 92-8405, 8406, 8409, 8427); Ga. L. 1972, p. 1104, et-seq. Administrative. History. Original Rule entitled "County Appraisal Staff-Chief Appraiser" was filed on May 25, 1973; effective June 14, 1973.

560-11-2-.27 County Appraisal Staff—Vacancy.

When there is a vacancy on a county's board of tax assessors, the county's governing authority shall immediately fill the vacancy by appointing a new member whose qualifications are in conformity with O.C.GA. § 48-5-291.

Authority...O.C.G.A. § 48-5-264, 48-5-291, 48-5-292, 48-5-295